NOV 3 0 2005



October 13, 2005

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Fr:

George O. Saile, Reg. No. 19,572

28 Davis Avenue

Poughkeepsie, N.Y. 12603

ease Donot Frates

Serial No.

10/790,579

03/01/04

Peter W. Lee

A Non-volatile Memory with Split-gate Memory Cells in a Virtual Ground Configuration

Grp. Art Unit:

2814

Mai

RESPONSE TO PATENT OFFICE ACTION

Dear Sir:

In response to the Office Action dated August 29, 2005, please amend the above

identified application for patent as follows:

The Commissioner is hereby authorized to charge payment of any additional fee involved with added Claims and the like to Deposit Account No. 19-0033.

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on Notember 38, 2005.

Name Stephen 8. Ackerman, Reg. No. 37761

Signature

Date November 2 2005

.